

**UNITED STATES TAX COURT**

CHRISTOPHER LOOMIS,

Petitioner,

v.

COMMISSIONER OF  
INTERNAL REVENUE,

Respondent.

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Docket No. 1433-17

**DECISION**

Pursuant to the agreement of the parties in this case, it is

**ORDERED AND DECIDED:** That there are deficiencies in income tax due from petitioner for the taxable years 2012, 2013, and 2014 in the amounts of \$15,136.00, \$32,587.00, and \$68,784.00, respectively; and

That there are penalties due from petitioner for the taxable years 2012, 2013, and 2014, under the provisions of I.R.C. § 6662(a), in the amounts of \$3,027.20, \$6,517.40, and \$13,756.80, respectively.

**(Signed) James S. Halpern  
Judge**

Entered: **DEC 21 2017**

\* \* \* \* \*


**SERVED Dec 21 2017**

It is hereby stipulated that the Court may enter the foregoing decision in this case.


It is further stipulated that interest will accrue and be assessed as provided by law on the deficiencies and penalties due from petitioner.

It is further stipulated that, effective upon the entry of this decision by the Court, petitioner waives the restrictions contained in I.R.C. § 6213(a) prohibiting assessment and collection of the deficiencies and penalties (plus statutory interest) until the decision of the Tax Court becomes final.

DRITA TONUZI  
Deputy Chief Counsel (Operations)  
Internal Revenue Service

  
\_\_\_\_\_  
CHRISTOPHER LOOMIS  
Petitioner

**REDACTED**

By:   
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Date: 12/1/17

Date: 12/16/17